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**23<sup>rd</sup> JUDICIAL DISTRICT INDIGENT  
DEFENDER BOARD  
(PARISHES OF ASCENSION, ASSUMPTION,  
AND ST. JAMES)  
  
FINANCIAL REPORT  
  
YEARS ENDED DECEMBER 31, 1999 AND 2000**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-8-01

**CONRAD P. BOURQUE  
Certified Public Accountant**

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MEMBER  
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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
23rd Judicial District Indigent Defender Board  
(Parishes of Ascension, Assumption, and St. James)

I have audited the accompanying general purpose financial statements that do not include a statement of revenues, expenditures, and changes in fund balance-budget and actual, for the general fund of the 23<sup>rd</sup> Judicial District Indigent Defender Board as of and for the years ended December 31, 1999 and 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the 23rd Judicial District Indigent Defender Board. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The Board declined to present a statement of revenues, expenditures, and changes in fund balances-budget and actual, for the general fund for the years ended December 31, 1999 and 2000. Presentation of such statements for those governmental funds for which budgets have been legally adopted is required by accounting principles generally accepted in the United States of America.

In my opinion, except for the omission of the statement of revenues, expenditures, and changes in fund balances-budget and actual that results in an incomplete presentation as explained in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the 23rd Judicial District Indigent Defender Board as of December 31, 1999 and 2000, and the results of its operations for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 26, 2001, on my consideration of the 23rd Judicial District Indigent Defender Board's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, and contracts.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of the 23rd Judicial District Indigent Defender Board taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements taken as a whole.

June 26, 2001

Conrad P. Bourque

23RD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
(Parishes of Ascension, Assumption, and St. James)

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
Years ended December 31, 1999 and 2000

	<b>Governmental Fund Type General 12/31/1999</b>	<b>Governmental Fund Type General 12/31/2000</b>
<b>ASSETS</b>		
Cash	\$ 185,448	\$ 161,872
Receivables-court fines	<u>54,324</u>	<u>36,421</u>
Total assets	<u>239,772</u>	<u>198,293</u>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities		
Taxes payable	<u>54</u>	<u>764</u>
Total liabilities	<u>54</u>	<u>764</u>
Fund Equity		
Fund balance-unreserved-undesignated	<u>239,718</u>	<u>197,529</u>
Total fund equity	<u>239,718</u>	<u>197,529</u>
Total liabilities and fund equity	<u>\$ 239,772</u>	<u>\$ 198,293</u>

See accompanying notes and accountant's report.  
Statement A

23RD JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
(Parishes of Ascension, Assumption, and St.James)

GOVERNMENTAL FUND TYPE - GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
Years ended December 31, 1999 and 2000

	1999	2000
<b>Revenues</b>		
Costs on fines and forfeitures	\$ 350,665	\$ 395,627
Other	<u>94,580</u>	<u>10,997</u>
Total revenues	445,245	406,624
<b>Expenditures</b>		
Current		
General government		
Salaries	353,160	350,050
Other	<u>64,945</u>	<u>98,763</u>
Total expenditures	<u>418,105</u>	<u>448,813</u>
Excess (deficiency) of revenues over expenditures	27,140	(42,189)
Fund balance, beginning	<u>212,578</u>	<u>239,718</u>
Fund balance, ending	<u><u>\$ 239,718</u></u>	<u><u>\$ 197,529</u></u>

See accompanying notes and accountant's report.  
Statement B



23rd JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999 AND 2000

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**INTRODUCTION**

The 23rd Judicial District Indigent Defender Board was created according to the Louisiana Revised Statute 15:141. The purpose of the Board is to provide adequate legal representation of indigent persons charged with commission of felonies. The Board shall be composed of no less than three and no more than seven members, who shall be nominees provided by each bar association within the judicial district. In the event no nominations are submitted by the bar association within a judicial district, a majority of the district court judges shall select a board member. The court may fix the terms of the board members, not to exceed three years each. The members of the Board shall serve without compensation. The Board employs 1 person.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the 23rd Judicial District Indigent Defender Board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The preparation of the financial statements in conformity with GAAP requires the use of management's estimates. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

The indigent defender board is part of the operations of the district court system. However, the district court system is fiscally dependent on the Ascension Parish Council for office space and courtrooms. In addition, the Parish Council's general purpose financial statements would be incomplete or misleading without inclusion of the indigent defender board. For these reasons, the indigent defender board was determined to be a component unit of the Ascension Parish Council, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the indigent defender board and do not present information on the Parish Council, the general government services provided by that government unit, or the other governmental units that comprise the financial reporting entity.

23rd JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999 AND 2000

---

**C. FUND ACCOUNTING**

The board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**D. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The General Fund is accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The operating statement of the General Fund presents increases and decreases in net current assets. The modified accrual basis of accounting is used by the General Fund. The General Fund uses the following practices in recording revenues and expenditures:

**Revenues**

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. All major revenues (court fines) are susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. BUDGETS**

According to Louisiana Revised Statute 39:1302, the 23rd Judicial District Indigent Defender Board is subject to the Local Government Budget Act. However, the Board did not comply with this law.

23rd JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
(PARISHES OF ASCENSION, ASSUMPTION, AND ST. JAMES)

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1999 AND 2000

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**F. CASH**

Cash includes amounts in demand deposits. Under state law, the Board may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**2. CASH**

At December 31, the Board had cash as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Demand Deposits (1999)	\$ 185,448	\$ 219,059
Demand Deposits (2000)	\$ 161,872	\$ 190,653

These deposits are stated at cost. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999 and 2000, the district had \$219,059 and \$190,653, respectively, in deposits. These deposits were secured from risk by \$200,000 and \$190,653, respectively, of federal deposit insurance and \$19,059 and \$0.00, respectively, of pledged securities held in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the board that the fiscal agent has failed to pay deposited funds upon demand.

**3. LITIGATIONS AND CLAIMS**

There was no pending or threatened litigation against the 23rd Judicial District Indigent Defender Board as of December 31, 1999 and 2000.



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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* :

To the Board of Directors  
23<sup>rd</sup> Judicial District Indigent Defender Board  
(Parishes of Ascension, Assumption, and St. James)

I have audited the general purpose financial statements of the 23rd Judicial District Indigent Defender Board, as of and for the years ended December 31, 1999 and 2000, and have issued my report dated June 26, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the 23rd Judicial District Indigent Defender Board's general purpose financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings and questioned costs as item 00-01.

### **Internal Control over Financial Reporting**

In planning and performing my audit, I considered the 23rd Judicial District Indigent Defender Board's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the 23rd Judicial District Indigent Defender Board and Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

June 26, 2001

*Conrad P. Bourque*

**23<sup>RD</sup> JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEARS ENDED DECEMBER 31, 1999 AND 2000**

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**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses a qualified opinion on the general purpose financial statements of the 23rd Judicial District Indigent Defender Board.
2. There were no reportable conditions during the audit of the general purpose financial statements.
3. There was one instance of noncompliance in relation to this audit.

**B. FINDING – FINANCIAL STATEMENTS AUDIT**

Item 00-01

The Board did not legally adopt a budget in accordance with the Local Government Budget Act. Effective July 1999, Louisiana Revised Statute 39:1302 provides that indigent defender boards are subject to the Act. The 23rd Judicial District Indigent Defender Board was unaware of this change. The Board will comply with the law and adopt a budget for the year, 2001, and for future years.

**23<sup>RD</sup> JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDING**

**YEARS ENDING DECEMBER 31, 1999 AND 2000**

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There were no prior audit findings and no management letter comments.

## 23rd Judicial District Indigent Defender Board

(Parishes of Ascension, Assumption and St. James)

E. Robert Stenfelz, Chairman

John A. Lioux  
Administrative Secretary  
7191 South Bunsido  
Gonzales, Louisiana 70737  
(504) 644 2968

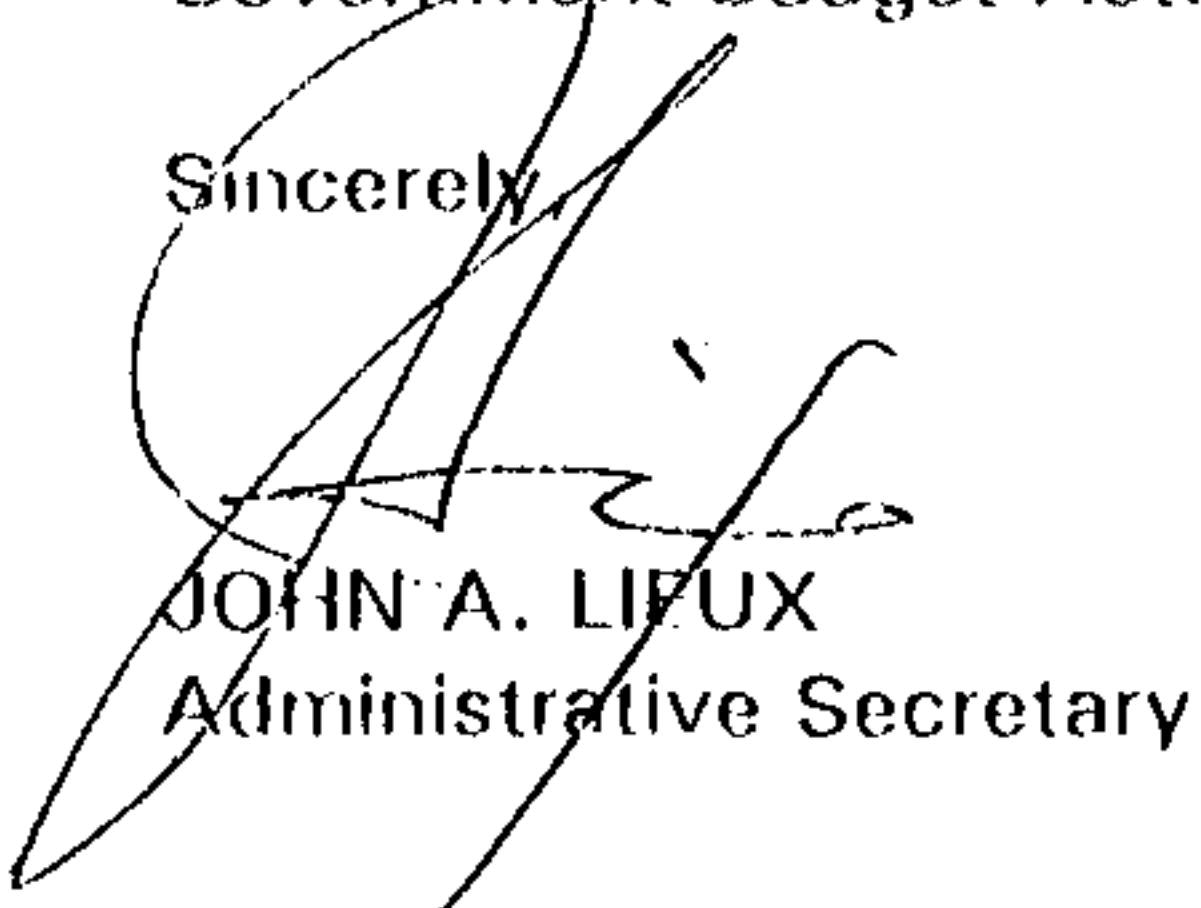
July 25, 2001

Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor  
State of Louisiana

Dear Dr. Kyle:

The audit report for the 23<sup>rd</sup> Judicial District Indigent Defender Board for the years ended December 31, 1999 and 2000 disclosed one instance of noncompliance with state law. This instance was related to the indigent defender boards being subject to the Local Government Budget Act, according to Louisiana Revised Statute 39:1302 (effective July 1999). This Board was not aware of the above-mentioned change until now. Therefore, the Board will comply with the budget law and formulate a budget for the year 2001 and each future year in accordance with the Local Government Budget Act.

Sincerely,



JOHN A. LIOUX

Administrative Secretary